



AOCG Memo No. 231-2022

MEMORANDUM

TO : **ALL DISTRICT COLLECTORS
ALL SUPPORT COLLECTORS
ALL OTHER CONCERNED**

FROM : **ATTY. EDWARD JAMES A. DY BUCO**
Deputy Commissioner *dy*
Assessment and Operations Coordinating Group *d*

SUBJECT : **1ST INDORSEMENT- ENFORCEMENT OF FOOD AND DRUG
ADMINISTRATION (FDA) REGULATIONS ON VAPOR
PRODUCTS AND HEATED TOBACCO PRODUCTS FROM THE
DEPARTMENT OF FINANCE**

DATE : June 23, 2022

All District Collectors are informed on the attached 1st indorsement dated 17 June 2022 from Antonnette C. Tionko, Assistant Secretary, Revenue Operations Group, Department of Finance, addressed to Hon. Caesar R. Dulay, Commissioner of Bureau of Internal Revenue, copy furnished this Bureau, of the 24 May 2022 letter from the Food and Drug Administration (FDA).

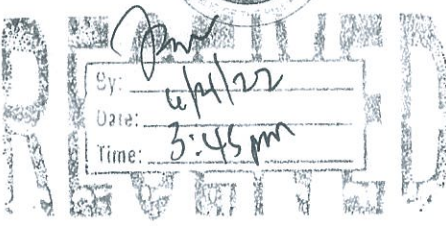
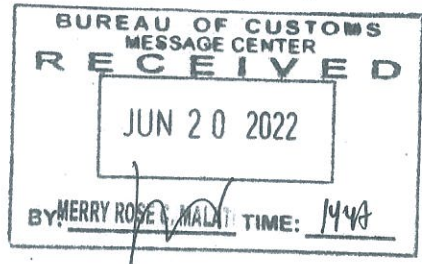
The said letter communicates the enforcement of FDA's regulations on vapor products and heated tobacco products, which cover the following:

- a. Mandatory requirement of a License to Operate for establishment engaged in the manufacture, importation, selling, distribution of vapor products and heated tobacco products; and
- b. Ban on the manufacture, importation, sale, and distribution of flavored vapor products with flavoring other than plain tobacco or plain menthol shall be prohibited.

For your information and guidance.

BOC-09-31456

Republic of the Philippines
 DEPARTMENT OF FINANCE
 Roxas Boulevard Corner Pablo Ocampo, Sr. Street
 Manila 1004



1st Indorsement
 17 June 2022



Respectfully referred to **HON. CAESAR R. DULAY**, Commissioner of the Bureau of Internal Revenue (BIR), for appropriate action, the attached letter dated 24 May 2022 from the Food and Drug Administration (FDA) communicating the enforcement of FDA's regulations on vapor products and heated tobacco products, which cover the following:

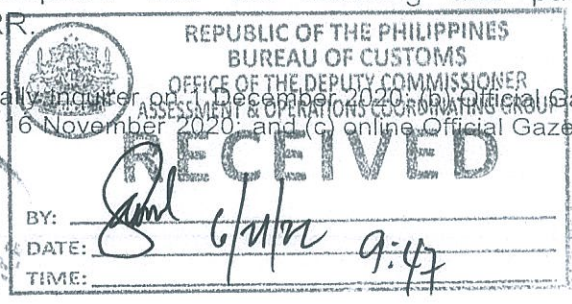
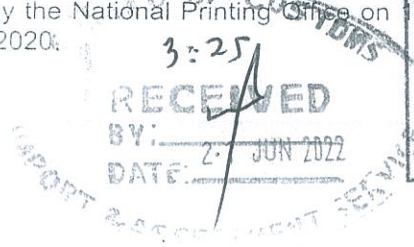
- a. Mandatory requirement of a License to Operate for establishment engaged in the manufacture, importation, selling, distribution of vapor products and heated tobacco products; and
- b. Ban on the manufacture, importation, sale, and distribution of flavored vapor products with flavoring other than plain tobacco or plain menthol shall be prohibited.

These provisions shall be strictly implemented after eighteen (18) months from the effectivity of the implementing rules and regulations (IRR) of Republic Act Nos. 11346 and 11467 – Joint Memorandum Circular (JMC) No. 003-2020 – which took effect immediately after its publication in the Official Gazette or newspaper of general circulation.¹

It be noted that as of date, the eighteen (18)-month transitory period has already lapsed. We also note that Revenue Regulations (RR) No. 07-2021 provides for certain requirements that need to be complied with after the transitory period, including the following:

- a. **Section 7(IV)(c)**. Requiring taxpayers to first secure a certification from the FDA reflecting details/descriptions of the product before registration of taxpayer and product variant by the BIR. The BIR shall register the taxpayer based on the receipt of FDA certification and necessary registration requirements;
- b. **Section 7(V)**. Compliance with the Graphic Health Warning (GHW) requirements; and
- c. **Section 7(VI), in relation to Section 4(A) and 6**. Prohibition on the sale or commercial distribution or display of any heated tobacco products and vapor products which are not compliant with the labelling and packaging requirements provided in the RR.

¹ Published in the following: (a) Philippine Daily Inquirer, on 11 December 2020; (b) Official Gazette as published by the National Printing Office on 16 November 2020; and (c) online Official Gazette on 11 November 2020.



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In view thereof, the BIR, in cooperation with appropriate government agencies, is hereby enjoined to strictly enforce the aforesaid provisions and do necessary and appropriate actions to ensure the effective implementation thereof.

Thank you for your usual prompt action.

By Authority of the Secretary



ANTONETTE C. TIONKO
Assistant Secretary
Revenue Operations Group



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CC: **REY LEONARDO B. GUERRERO**
Commissioner, Bureau of Customs
OCOM Building, 16th St. South Harbor
Port Area, Manila